

TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT EXEMPTIONS AND
STANDARD DEDUCTION
1935 - 1993

Type	Taxable Year											
	1935- 38	1939- 42	1943- 44 ^a	1945- 48 ^b	1949- 52 ^c	1953- 58 ^d	1959- 63 ^e	1964- 66 ^f	1967 ^g	1968- 86 ^h	1987- 92 ⁱ	1993
I. Personal Exemptions												
a. Married Filing Joint and Surviving Spouse	\$2,500	\$2,500	\$3,500	\$4,500	\$3,500	\$3,500	\$3,000	\$3,000	\$50	\$50 ^j	\$102 ^j	\$128
b. Married Filing Separate	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25	25 ^j	51 ^j	64
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25	25 ^j	51 ^j	64
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50	50 ^j	102 ^j	64
e. Blind (Additional)	-	-	-	-	500	500	600	600	8	8 ^j	51 ^j	64
f. Senior (Additional)	-	-	-	-	-	-	-	-	-	-	51 ^j	64
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10	10	10	10
h. Trusts	1,000	100	100	100	100	100	100	100	1	1	1	1
II. Dependent Exemption	400	400	400	400	400	400	600	600	8	8 ^j	51 ^j	64
III. Standard Deductions												
a. Married Filing Joint and Surviving Spouse	-	-	-	-	-	-	-	\$1,000	\$1,000	\$2,000 ^j	\$3,760 ^j	\$4,804
1. Adjusted Gross Income of \$5,000 or More	-	-	-	\$300	\$300	-	10.0%	-	-	-	-	-
2. Adjusted Gross Income \$10,000 or More	-	-	-	-	-	\$600	\$1,000	-	-	-	-	-
3. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	-	-	-	-	-	-	-
4. Adjusted Gross Income less than \$10,000	-	-	-	-	-	6.0%	10.0%	-	-	-	-	-
b. Head of Household (Unmarried)	-	-	-	-	-	-	-	\$1,000	\$1,000	\$2,000 ^j	\$3,760 ^j	\$4,804
1. Adjusted Gross Income of \$5,000 or More	-	-	-	\$300	\$300	\$300	\$500	-	-	-	-	-
2. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-	-	-	-	-
c. Single and Married Filing Separate	-	-	-	-	-	-	-	\$500	\$500	\$1,000 ^j	\$1,880 ^j	\$2,402
1. Adjusted Gross Income of \$5,000 or More	-	-	-	\$300	\$300	\$300	\$500	-	-	-	-	-
2. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-	-	-	-	-

^a Temporary wartime provisions, enacted in 1943, increased the exemptions of individuals by \$1,000 and of estates by \$500.

^b Additional temporary wartime provisions, enacted in 1945, increased the personal exemptions allowed individuals by another \$1,000. A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was six percent of adjusted gross income less dependent exemptions and blind exemptions when the taxpayer used the tax from the "optional tax table" or \$300 when the taxpayer files a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.

^c The temporary personal exemption increase, enacted in 1945 lapsed. An additional \$500 was allowed a blind taxpayer or spouse.

^d The filing of joint returns was made more attractive in this period. For couples with combined incomes of \$10,000 or more, the standard deduction was raised from \$300 to \$600.

^e Personal exemptions were reduced by \$500; dependent exemptions were increased by \$200; and blind exemptions were increased by \$100. The standard deduction was increased from 6% to 10% of adjusted gross income less dependent exemptions and blind exemptions when the taxpayer used the tax from the "optional tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of \$5,000 or more), the standard deduction was increased to \$1,000 for married couples filing jointly and to \$500 for all others.

^f A flat standard deduction of \$1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of \$500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemptions, dependent exceptions, and their standard deduction.

^g Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).

^h The flat standard deduction was increased to \$2,000 for married couples filing jointly and unmarried heads of household and to \$1,000 for single persons (Stats. 1968, First Extraordinary Session, Ch. 1). The \$50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is \$8.

ⁱ These amounts are indexed for 1979 and future years by the full California Consumer Price Index change from June to June (Stats. 1978, Ch. 569). The rate was 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, 3.5% for 1986. For taxable year, 1987 indexing was suspended. The standard deductions and personal exemption credits were legislatively set (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. For 1989, indexing was 5.3%, for 1990 it was 4.8%, for 1991 it was 4.3% and for 1992 it was 3.6%.

^j Legislation passed in 1987 changed personal exemption credits and reestablished preset standard deductions (Stats. 1987, Ch. 1138). A limitation on itemized deductions and a phase out of personal exemptions for persons with high incomes were added (Stats. 1991, Ch. 117).